10/590314 IAP12 Rec'd PCT/PT0 23 AUG 2006

DOCKET NO: 294452US26PCT

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF

TARO YAMAMOTO, ET AL. : ATTN: APPLICATION DIVISION

SERIAL NO: NEW U.S. PCT APPLICATION

(BASED ON PCT/JP04/18831)

FILED: HEREWITH

FOR: COATER/DEVELOPER AND

COATING/DEVELOPING METHOD

PRELIMINARY AMENDMENT

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

SIR:

Prior to a first examination on the merits, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 7 of this paper.